

# CITY OF NORTH MIAMI, FLORIDA

SCHEDULE B-1

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

SEPTEMBER 30, 1999

(WITH COMPARATIVE TOTALS FOR SEPTEMBER 30, 1998)

	CDBG		Biscayne	Landfill	Police	Recreation	Local Housing		
	<u>Entitlement</u>	<u>Library</u>	<u>Improvement</u>	<u>Closure</u>	<u>Training</u>	<u>Program</u>	<u>Assistance</u>	<u>Totals</u>	
							<u>(SHIP)</u>	<u>1999</u>	<u>1998</u>
<u>Assets</u>									
Cash and short-term investments	\$ -	\$ 131,654	\$ 5,471	\$ 25,168	\$ 2,740	\$ -	\$ 160,875	\$ 325,908	\$ 207,555
Certificates of deposit	-	-	-	800,000	-	-	-	800,000	2,400,000
Receivables:									
Taxes	-	13,766	-	-	-	-	-	13,766	7,590
Intergovernmental	169,496	-	-	-	-	-	-	169,496	320,566
Miscellaneous	-	6	-	295	-	-	-	301	637
Total assets	<u>\$ 169,496</u>	<u>\$ 145,426</u>	<u>\$ 5,471</u>	<u>\$ 825,463</u>	<u>\$ 2,740</u>	<u>\$ -</u>	<u>\$ 160,875</u>	<u>\$ 1,309,471</u>	<u>\$ 2,936,348</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	\$ 38,682	\$ 3,404	\$ -	\$ 316,676	\$ -	\$ 175	\$ 15,051	\$ 373,988	\$ 256,676
Contracts payable - retainage	16,950	-	-	-	-	-	-	16,950	-
Accrued liabilities, principally salaries	1,346	3,775	-	814	-	95	-	6,030	9,306
Accrued payroll deductions	2,389	4,219	-	296	-	16	-	6,920	10,120
Due to other funds	110,129	-	-	-	-	3,753	-	113,882	257,850
Advance from other funds	-	136,202	-	-	-	-	-	136,202	-
Due to other governmental units	-	-	-	-	-	-	-	-	530
Deferred revenue	-	-	-	-	-	-	145,824	145,824	589,436
Total liabilities	<u>169,496</u>	<u>147,600</u>	<u>-</u>	<u>317,786</u>	<u>-</u>	<u>4,039</u>	<u>160,875</u>	<u>799,796</u>	<u>1,123,918</u>
Fund balances:									
Reserved for encumbrances	-	44,069	-	322,579	-	-	-	366,648	66,597
Unreserved:									
Designated for subsequent year's expenditures	-	-	5,471	185,098	2,740	-	-	193,309	1,745,833
Undesignated (deficit)	-	(46,243)	-	-	-	(4,039)	-	(50,282)	-
Total fund balances (deficit)	<u>-</u>	<u>(2,174)</u>	<u>5,471</u>	<u>507,677</u>	<u>2,740</u>	<u>(4,039)</u>	<u>-</u>	<u>509,675</u>	<u>1,812,430</u>
Total liabilities and fund balances	<u>\$ 169,496</u>	<u>\$ 145,426</u>	<u>\$ 5,471</u>	<u>\$ 825,463</u>	<u>\$ 2,740</u>	<u>\$ -</u>	<u>\$ 160,875</u>	<u>\$ 1,309,471</u>	<u>\$ 2,936,348</u>